

# **SAO Fiscal Year 2025 Budget Request**

## **Table of Contents**

<b>Department Overview</b>	<b>3</b>
<b>State Auditor's Reports and Legislative Oversight Evaluations</b>	<b>4</b>
<b>Missouri Sunset Act</b>	<b>5</b>
<b>Supplemental Request</b>	<b>6</b>
<b>Core Decision Item</b>	<b>8</b>
<b>Core Reconciliation Report (BRASS Report 18a)</b>	<b>10</b>
<b>Decision Item Summary Report (BRASS Report 9)</b>	<b>11</b>
<b>Flexibility Request Form</b>	<b>13</b>
<b>Decision Item Detail Report (BRASS Report 10)</b>	<b>14</b>
<b>Program Description Form</b>	<b>17</b>
<b>New Decision Item</b>	<b>19</b>
<b>Decision Item Detail (BRASS Report 10)</b>	<b>21</b>
<b>Organization Chart</b>	<b>22</b>
<b>Fund Financial Summary - Federal</b>	<b>23</b>
<b>Fund Financial Summary - Petition</b>	<b>25</b>

## Department Overview

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, public and charter schools, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

Finally, the Office of the State Auditor receives annual financial statements from political subdivisions, as required by state law.

### State Auditor's Reports and Legislative Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
N/A	N/A	N/A	N/A

### Missouri Sunset Act Report

Program	Statutes Establishing	Sunset Date	Review Status
N/A	N/A	N/A	N/A

**SUPPLEMENTAL NEW DECISION ITEM**

Department Office of the State Auditor

House Bill Section \_\_\_\_\_

Division \_\_\_\_\_

DI Name SWSA Increase

DI# 2251001

Original FY 2024 House Bill Section, if applicable

12.165

**1. AMOUNT OF REQUEST**

	FY 2024 Supplemental Budget Request			
	GR	Federal	Other	Total
PS	0	167,892	0	167,892
EE	0	819,866	0	819,866
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>987,758</b>	<b>0</b>	<b>987,758</b>

FTE                      0.00                      5.00                      0.00                      5.00  
 POSITIONS                      0                      5                      0                      0  
 NUMBER OF MONTHS POSITIONS ARE NEEDED:                      6

**Est. Fringe**                      0                      137,668                      0                      137,668

*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

Non-Counts:

	FY 2024 Supplemental Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      0.00                      0.00                      0.00                      0.00  
 POSITIONS                      0                      0                      0                      0  
 NUMBER OF MONTHS POSITIONS ARE NEEDED: \_\_\_\_\_

**Est. Fringe**                      0                      0                      0                      0

*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

Non-Counts:

**2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The federal government requires the State of Missouri to audit certain federal grant programs annually, on a rolling basis. This Statewide Single Audit is referred to as SWSA. Over the last 10 years, the cost of SWSA has doubled. The result is that SAO is currently billing roughly \$2m annually, while SAO's appropriation authority is limited to around \$1m. Given the lack of appropriation authority, SWSA requirements have been subsidized by other fund sources, most heavily from the General Revenue Fund, over the last several years. Using General Revenue for SWSA purposes degrades SAO's ability to respond to law enforcement referrals, fraud allegations, whistleblower complaints, requests from members of the General Assembly, and the Governor. Funds in the SAO Federal Fund (0115) cannot be used for any purpose other than SAO audits, and they are not subject to the biennial sweep. Without this increase, the fund will continue to grow to the benefit of no one, and those resources cannot be deployed to the advantage of Missouri taxpayers. Without an increase, SAO may be forced to stop work on the SWSA for FY24 and coordinate with state agencies, which are required to be audited, to solicit contractors to complete the SWSA. This would almost certainly result in millions of dollars in additional costs to the agencies to complete the audit, which need to be paid for from departments' appropriations. Additionally, it would cause a significant delay in the completion of the SWSA which could cause the state to be ineligible to receive federal reimbursements for some or all of the federal programs administered by the state, such as Medicaid.

**SUPPLEMENTAL NEW DECISION ITEM**

Department Office of the State Auditor			House Bill Section	
Division				
DI Name SWSA Increase		DI# 2251001	Original FY 2024 House Bill Section, if applicable	
			12.165	

**3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.**

This request is also duplicated as part of a larger FY 25 SAO request which includes this request as well as an increase from the General Revenue Fund. The goal of these increases is to return SAO to full staffing - roughly 160 FTE, including 100 auditors from our two main funds - General Revenue and Federal (0115). As part of this plan, significant EE increases are requested from 0115 in the areas of professional services and in-state travel. Professional Services expenditures include audit tracking software, contracted audits, and outside auditor training. In recent years, in-state travel has plummeted, first as a result of COVID, and later as a result of administrative policy. Current SAO administration feels strongly that auditors are most effective when they are in the field - where the auditee is. Given that sentiment, an effort was made to project in-state travel using historic highs and adjusting for inflation and other changes in travel expenses.

**4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE
100 - Personal Services			167,892	5.0			167,892	5.0
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>167,892</b>	<b>5.0</b>	<b>0</b>	<b>0.0</b>	<b>167,892</b>	<b>5.0</b>
140 - Travel, In-State			302,824				302,824	
400 - Professional Services			517,042				517,042	
<b>Total EE</b>	<b>0</b>		<b>819,866</b>		<b>0</b>		<b>819,866</b>	
Program Distributions							0	
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
Transfers							0	
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>987,758</b>	<b>5.0</b>	<b>0</b>	<b>0.0</b>	<b>987,758</b>	<b>5.0</b>

## CORE DECISION ITEM

<b>Department</b> Office of the State Auditor	<b>Budget Unit</b> 25100C
<b>Division</b>	
<b>Core</b> Office of the State Auditor	<b>HB Section</b> 12.165

### 1. CORE FINANCIAL SUMMARY

	FY 2025 Budget Request			
	GR	Federal	Other	Total
<b>PS</b>	7,104,008	1,064,225	822,611	8,990,844
<b>EE</b>	802,372	35,322	340,531	1,178,225
<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>7,906,380</b>	<b>1,099,547</b>	<b>1,163,142</b>	<b>10,169,069</b>

**FTE**                      **125.27**              **11.00**              **20.50**              **156.77**

<b>Est. Fringe</b>	4,529,094	561,846	614,477	5,705,416
--------------------	-----------	---------	---------	-----------

*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:      Conservation Commission Fund (0609)  
                          Parks Sales Tax Fund (0613)  
                          Soil and Water Sales Tax Fund (0614)  
                          Petition Audit Revolving Trust Fund (0648)

	FY 2025 Governor's Recommendation			
	GR	Federal	Other	Total
<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FTE**                      **0.00**              **0.00**              **0.00**              **0.00**

<b>Est. Fringe</b>	0	0	0	0
--------------------	---	---	---	---

*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

### 2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties:

- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State;
- Resolutions: If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary

### 3. PROGRAM LISTING (list programs included in this core funding)

Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.

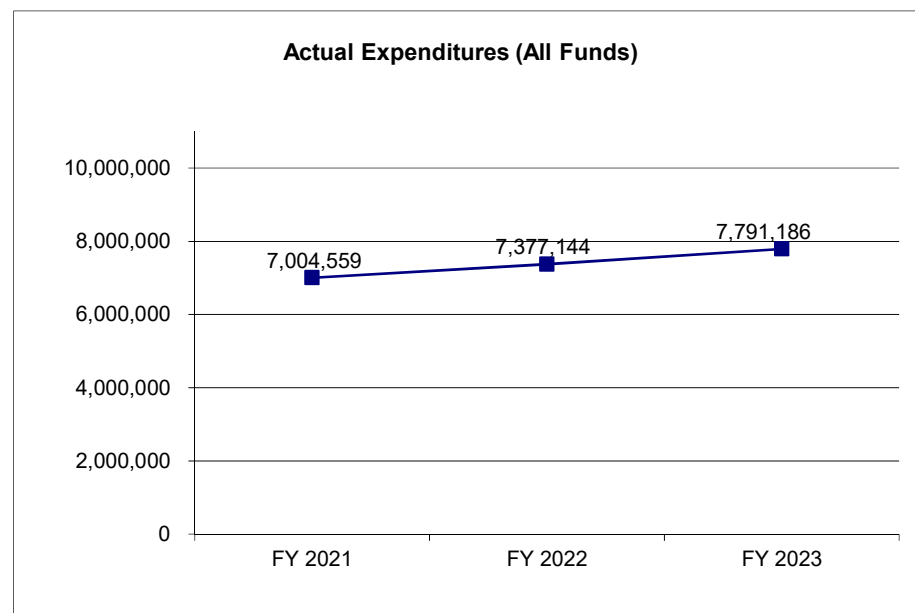


## CORE DECISION ITEM

<b>Department</b> Office of the State Auditor	<b>Budget Unit</b> 25100C
<b>Division</b>	
<b>Core</b> Office of the State Auditor	<b>HB Section</b> 12.165

### 4. FINANCIAL HISTORY

	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Current Yr.</b>
Appropriation (All Funds)	8,666,896	8,924,134	9,569,271	10,169,069
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	8,666,896	8,924,134	9,569,271	10,169,069
Actual Expenditures (All Funds)	7,004,559	7,377,144	7,791,186	N/A
Unexpended (All Funds)	1,662,337	1,546,990	1,778,085	N/A
Unexpended, by Fund:				
General Revenue	1,659,672	1,545,972	1,242,808	N/A
Federal	1,133	54	12,030	N/A
Other	1,532	964	523,247	N/A



\*Current Year restricted amount is as of \_\_\_\_\_.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

### NOTES:

**CORE RECONCILIATION DETAIL**

STATE  
OFFICE OF STATE AUDITOR

**5. CORE RECONCILIATION DETAIL**

			<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>									
			PS	156.77	7,074,062	1,064,225	1,122,611	9,260,898	
			EE	0.00	832,318	35,322	40,531	908,171	
			<b>Total</b>	<b>156.77</b>	<b>7,906,380</b>	<b>1,099,547</b>	<b>1,163,142</b>	<b>10,169,069</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>									
Core Reallocation	1581 0084		PS	0.00	29,946	0	0	29,946	Adjust budget to reflect planned expenditures
Core Reallocation	1581 0087		EE	0.00	(29,946)	0	0	(29,946)	Adjust budget to reflect planned expenditures
Core Reallocation	1583 8486		PS	0.00	0	0	(300,000)	(300,000)	Adjust budget to reflect planned expenditures
Core Reallocation	1583 8487		EE	0.00	0	0	300,000	300,000	Adjust budget to reflect planned expenditures
<b>NET DEPARTMENT CHANGES</b>				<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>									
			PS	156.77	7,104,008	1,064,225	822,611	8,990,844	
			EE	0.00	802,372	35,322	340,531	1,178,225	
			<b>Total</b>	<b>156.77</b>	<b>7,906,380</b>	<b>1,099,547</b>	<b>1,163,142</b>	<b>10,169,069</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>									
			PS	156.77	7,104,008	1,064,225	822,611	8,990,844	
			EE	0.00	802,372	35,322	340,531	1,178,225	
			<b>Total</b>	<b>156.77</b>	<b>7,906,380</b>	<b>1,099,547</b>	<b>1,163,142</b>	<b>10,169,069</b>	

## 09 Decision Item Summary

## DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
PERSONAL SERVICES								
GENERAL REVENUE	5,313,519	75.31	7,074,062	125.27	7,104,008	125.27	0	0.00
STATE AUDITOR	960,734	15.10	1,064,225	11.00	1,064,225	11.00	0	0.00
CONSERVATION COMMISSION	50,726	0.43	55,140	1.00	55,140	1.00	0	0.00
PARKS SALES TAX	25,328	0.25	27,540	0.50	27,540	0.50	0	0.00
SOIL AND WATER SALES TAX	24,449	0.25	26,580	0.50	26,580	0.50	0	0.00
PETITION AUDIT REVOLVING TRUST	447,227	5.49	1,013,351	18.50	713,351	18.50	0	0.00
TOTAL - PS	6,821,983	96.83	9,260,898	156.77	8,990,844	156.77	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	872,371	0.00	832,318	0.00	802,372	0.00	0	0.00
STATE AUDITOR	33,522	0.00	35,322	0.00	35,322	0.00	0	0.00
CONSERVATION COMMISSION	2,611	0.00	2,611	0.00	2,611	0.00	0	0.00
PETITION AUDIT REVOLVING TRUST	35,609	0.00	37,920	0.00	337,920	0.00	0	0.00
TOTAL - EE	944,113	0.00	908,171	0.00	1,178,225	0.00	0	0.00
<b>TOTAL</b>	<b>7,766,096</b>	<b>96.83</b>	<b>10,169,069</b>	<b>156.77</b>	<b>10,169,069</b>	<b>156.77</b>	<b>0</b>	<b>0.00</b>
<b>SAO Staffing Increase - 1251001</b>								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	1,847,988	0.00	0	0.00
STATE AUDITOR	0	0.00	0	0.00	167,892	5.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	2,015,880	5.00	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	132,500	0.00	0	0.00
STATE AUDITOR	0	0.00	0	0.00	819,866	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	952,366	0.00	0	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,968,246</b>	<b>5.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$7,766,096</b>	<b>96.83</b>	<b>\$10,169,069</b>	<b>156.77</b>	<b>\$13,137,315</b>	<b>161.77</b>	<b>\$0</b>	<b>0.00</b>

9/20/23 7:06

im\_disummary

09 Decision Item Summary

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
AUDITOR PS								
CORE								
PERSONAL SERVICES								
STATE AUDITOR	25,090	0.37	0	0.00	0	0.00	0	0.00
TOTAL - PS	25,090	0.37	0	0.00	0	0.00	0	0.00
TOTAL	25,090	0.37	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$25,090	0.37	\$0	0.00	\$0	0.00	\$0	0.00

# FLEXIBILITY REQUEST FORM

<b>BUDGET UNIT NUMBER:</b> 25100C <b>BUDGET UNIT NAME:</b> Office of the State Auditor <b>HOUSE BILL SECTION:</b> 12.165	<b>DEPARTMENT:</b> Office of the State Auditor  <b>DIVISION:</b>
--	--

**1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.**

## DEPARTMENT REQUEST

### 100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	0101	7,104,008	100%	7,104,008
EE	General Revenue	0101	802,372	100%	802,372
PS	State Auditor - Federal	0115	1,064,225	100%	1,064,225
EE	State Auditor - Federal	0115	35,322	100%	35,322
PS	Conservation Commission	0609	55,140	100%	55,140
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	27,540	100%	27,540
PS	Soil & Water Sales Tax	0614	26,580	100%	26,580
PS	Petition Audit Revolving	0648	713,351	100%	713,351
EE	Petition Audit Revolving	0648	337,920	100%	337,920

**2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.**

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$300,000	\$300,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

**3. Please explain how flexibility was used in the prior and/or current years.**

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

# State Auditor

## DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
STATE AUDITOR	111,924	1.00	113,201	1.00	113,201	1.00	0	0.00
DEPUTY STATE AUDITOR	60,174	0.44	124,154	1.00	124,154	1.00	0	0.00
DIRECTOR OF AUDITS	472,654	4.00	708,178	10.00	773,655	10.00	0	0.00
AUDIT MANAGER	1,054,325	11.08	1,266,806	19.00	1,266,806	18.00	0	0.00
SENIOR AUDITOR II	186,526	3.09	1,034,637	14.00	933,560	14.00	0	0.00
STAFF AUDITOR II	318,025	6.26	804,706	16.00	802,736	16.00	0	0.00
AUDIT ASSISTANT	0	0.00	23,177	0.50	0	0.00	0	0.00
INTERN	27,385	0.85	33,276	5.77	33,477	5.77	0	0.00
ASSISTANT DEPUTY	23,964	0.18	0	0.00	65,000	0.50	0	0.00
DIRECTOR OF ADMINISTRATION	43,571	0.44	93,245	1.00	93,245	1.00	0	0.00
EXECUTIVE ASSISTANT I	0	0.00	46,765	1.00	50,000	1.00	0	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	180,522	5.00	79,845	2.00	0	0.00
CLERK-TYPIST	0	0.00	33,387	1.00	0	0.00	0	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	46,933	1.00	0	0.00	0	0.00
CUSTODIAN	0	0.00	30,560	1.00	0	0.00	0	0.00
DIRECTOR OF COMMUNICATIONS	59,422	0.60	0	0.00	125,000	1.00	0	0.00
SENIOR AUDITOR I	308,495	4.90	868,576	12.00	774,372	12.00	0	0.00
STAFF AUDITOR I	780,946	15.93	1,217,852	27.50	886,765	27.50	0	0.00
INFO TECHNOLOGY ANALYST I	42,995	1.00	84,925	2.00	84,925	2.00	0	0.00
INFO TECHNOLOGY ANALYST II	45,037	1.00	55,540	1.00	55,540	1.00	0	0.00
INFO TECHNOLOGY MANAGER	56,342	0.52	90,649	1.00	90,649	1.00	0	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	90,649	1.00	0	0.00	0	0.00
GENERAL COUNSEL	107,187	0.88	109,332	1.00	109,332	1.00	0	0.00
INFO TECH SENIOR ANALYST I	0	0.00	60,251	1.00	0	0.00	0	0.00
INFO TECH SENIOR ANALYST II	0	0.00	74,849	1.00	0	0.00	0	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	140,810	2.00	140,810	2.00	0	0.00
ASSISTANT DIRECTOR OF AUDITS	111,144	1.00	307,604	3.00	157,604	1.50	0	0.00
SENIOR AUDITOR III	784,509	11.20	467,694	8.00	467,694	8.00	0	0.00
STAFF AUDITOR III	540,422	10.10	376,148	9.00	376,148	9.00	0	0.00
INFO TECH SENIOR ANALYST III	79,055	1.13	0	0.00	80,000	1.00	0	0.00
LEGISLATIVE LIAISON	39,925	0.64	0	0.00	75,000	1.00	0	0.00
CHIEF OF STAFF	46,288	0.44	93,268	1.00	110,000	1.00	0	0.00

# State Auditor

# DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
LOCAL GOVERNMENT SUPERVISOR	0	0.00	76,768	1.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	76,363	1.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	97,514	2.00	0	0.00	0	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	111,802	1.00	0	0.00	0	0.00
CHIEF LITIGATION COUNSEL	0	0.00	109,332	1.00	0	0.00	0	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	61,326	1.00	61,326	1.00	0	0.00
MEDIA DIRECTOR	0	0.00	70,058	1.00	0	0.00	0	0.00
SPECIAL ADVISOR	0	0.00	80,041	1.00	0	0.00	0	0.00
INFO TECH PROJECT MANAGER	8,807	0.13	0	0.00	0	0.00	0	0.00
MANAGER OF HUMAN RESOURCES	71,747	1.05	0	0.00	80,000	1.00	0	0.00
EXECUTIVE ASSISTANT II	0	0.00	0	0.00	50,000	1.00	0	0.00
EXEC ASST TO STATE AUDITOR	35,996	0.57	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	63,996	1.00	0	0.00	70,000	1.00	0	0.00
FISCAL & ADMIN ASST III	112,525	2.00	0	0.00	120,000	2.00	0	0.00
DIR-LEGIS AFFAIRS/SR COUNSEL	48,424	0.42	0	0.00	0	0.00	0	0.00
SENIOR ADVISOR	5,059	0.04	0	0.00	0	0.00	0	0.00
SENIOR COUNSEL	13,109	0.10	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT III	53,077	1.00	0	0.00	60,000	1.00	0	0.00
DATA TEAM MANAGER	90,701	1.00	0	0.00	0	1.00	0	0.00
CHIEF OF STAFF AND COUNSEL	96,693	0.79	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT II	43,610	1.00	0	0.00	45,000	1.00	0	0.00
COMMUNICATIONS & POLICY ADVSR	51,744	0.85	0	0.00	0	0.00	0	0.00
SR INVST & LAW ENFRMNT LIAISON	49,629	0.50	0	0.00	40,000	0.50	0	0.00
SENIOR DIRECTOR	61,445	0.50	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMER MGR COOR II	53,077	1.00	0	0.00	60,000	1.00	0	0.00
FISCAL PERSONNEL & ADMIN MGR	79,556	1.00	0	0.00	85,000	1.00	0	0.00
CHF OF INVESTIGATIONS PC&F DIV	77,375	1.00	0	0.00	80,000	1.00	0	0.00
GOVT SPECIALIST III	51,711	1.00	0	0.00	55,000	1.00	0	0.00
DEPUTY GENERAL COUNSEL	89,946	0.92	0	0.00	100,000	1.00	0	0.00
TRAINING MANAGER	80,479	1.00	0	0.00	80,000	1.00	0	0.00
ASSISTANT IT MANAGER	87,889	0.96	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	63,618	0.56	0	0.00	0	0.00	0	0.00

# State Auditor

# DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>OFFICE OF STATE AUDITOR</b>								
<b>CORE</b>								
IT SR SYSTEMS ADMINISTRATOR	62,126	0.88	0	0.00	65,000	1.00	0	0.00
IT SR APPLICATION DEVELOPER II	69,329	0.88	0	0.00	70,000	1.00	0	0.00
<b>TOTAL - PS</b>	<b>6,821,983</b>	<b>96.83</b>	<b>9,260,898</b>	<b>156.77</b>	<b>8,990,844</b>	<b>156.77</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	89,730	0.00	385,153	0.00	385,153	0.00	0	0.00
TRAVEL, OUT-OF-STATE	3,700	0.00	465	0.00	465	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	177	0.00	0	0.00
SUPPLIES	52,106	0.00	33,391	0.00	33,391	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	47,178	0.00	45,624	0.00	45,624	0.00	0	0.00
COMMUNICATION SERV & SUPP	42,507	0.00	89,026	0.00	60,361	0.00	0	0.00
PROFESSIONAL SERVICES	302,080	0.00	95	0.00	200,095	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	16	0.00	0	0.00
M&R SERVICES	105,152	0.00	57,308	0.00	68,308	0.00	0	0.00
COMPUTER EQUIPMENT	212,700	0.00	240,615	0.00	340,615	0.00	0	0.00
MOTORIZED EQUIPMENT	68,453	0.00	8	0.00	8	0.00	0	0.00
OFFICE EQUIPMENT	5,709	0.00	38,546	0.00	28,546	0.00	0	0.00
OTHER EQUIPMENT	2,773	0.00	2,544	0.00	2,544	0.00	0	0.00
BUILDING LEASE PAYMENTS	7,044	0.00	4,144	0.00	4,144	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	612	0.00	3,050	0.00	2,050	0.00	0	0.00
MISCELLANEOUS EXPENSES	4,369	0.00	6,714	0.00	6,714	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	23	0.00	14	0.00	0	0.00
<b>TOTAL - EE</b>	<b>944,113</b>	<b>0.00</b>	<b>908,171</b>	<b>0.00</b>	<b>1,178,225</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$7,766,096</b>	<b>96.83</b>	<b>\$10,169,069</b>	<b>156.77</b>	<b>\$10,169,069</b>	<b>156.77</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$6,185,890</b>	<b>75.31</b>	<b>\$7,906,380</b>	<b>125.27</b>	<b>\$7,906,380</b>	<b>125.27</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$994,256</b>	<b>15.10</b>	<b>\$1,099,547</b>	<b>11.00</b>	<b>\$1,099,547</b>	<b>11.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$585,950</b>	<b>6.42</b>	<b>\$1,163,142</b>	<b>20.50</b>	<b>\$1,163,142</b>	<b>20.50</b>		<b>0.00</b>



## PROGRAM DESCRIPTION

Department Office of the State Auditor

HB Section(s): 12.165

Program Name

Program is found in the following core budget(s):

### 1. What does this program do?

The Office of State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards and commissions, public schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

### 2 What is the authorization for this program, i.e., federal or state statute, etc.?

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

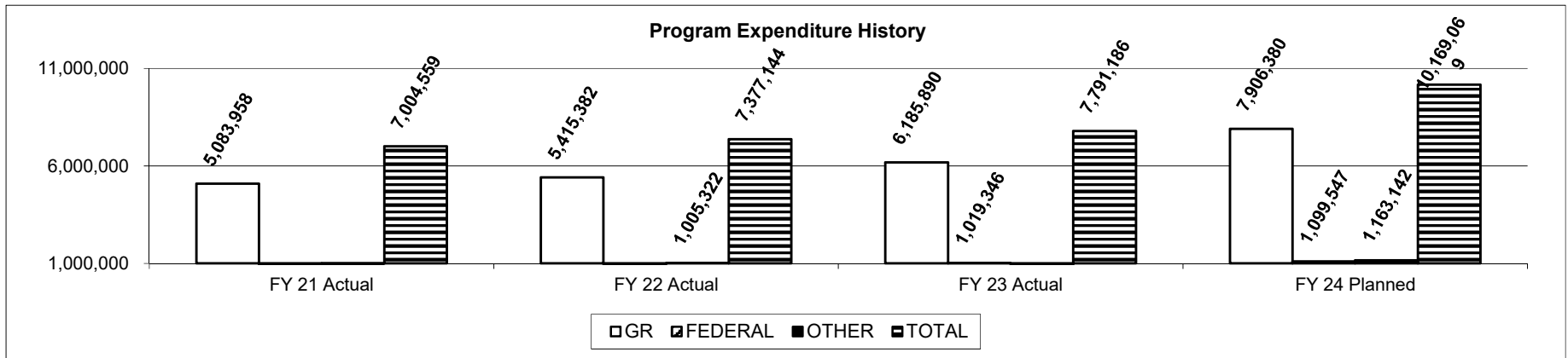
### 3. Are there any federal matching requirements? If yes, please explain.

No.

### 4. Is this a federally mandated program? If yes, please explain.

No.

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



**PROGRAM DESCRIPTION**

**Department** Office of the State Auditor

**HB Section(s):** 12.165

**Program Name**

**Program is found in the following core budget(s):**

**6. What are the sources of the "Other " funds?**

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).

**7. Provide a customer satisfaction measure, if applicable.**

Performance Measures:

- The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association and results are posted on our website.
- The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.
- All auditors comply with Government Auditing Standards (Yellow Book) issued by the Comptroller General of the United States and complete at least 80 hours of continuing professional education (CPE) every 2 year period.
- All auditors with CPAs comply with Continuing Professional education requirements (CPE) of the Missouri State Board of Accountancy, Division of Professional Registration of the Missouri Department of Commerce and Insurance, and complete no less than 40 hours of qualifying CPE each calendar year with a minimum of 2 of the required hours in ethics. These requirements are periodically reviewed by the Board of Accountancy.

**NEW DECISION ITEM**  
**RANK: 5 OF 5**

<b>Department</b> Office of the State Auditor	<b>Budget Unit</b> 25100C
<b>Division</b>	
<b>DI Name</b> SAO Staffing Increase	<b>DI#</b> 1251001
	<b>HB Section</b> 12.165

**1. AMOUNT OF REQUEST**

FY 2025 Budget Request					FY 2025 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
<b>PS</b>	1,847,988	167,892	0	2,015,880	<b>PS</b>	0	0	0	0
<b>EE</b>	132,500	819,866	0	952,366	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>1,980,488</b>	<b>987,758</b>	<b>0</b>	<b>2,968,246</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	688,745	137,668	0	826,413	<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
Non-Counts:					Non-Counts:				

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input checked="" type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other:	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The State Auditor's Office (SAO) has historically been appropriated over 160 FTE. Unfortunately, over the last ten years, available personal services appropriations have only allowed the office to hire a fraction of that amount. During the same period, demands on the office regarding the statewide federal single audit have skyrocketed (largely due to the enormous influx in federal COVID relief funds). This explosion in federal audit work has caused an imbalance in our federal fund - so that revenue to the fund is nearly double the appropriation authority out of it. In other words - we are currently billing the state twice what we're allowed to spend for this important check on federal spending. This increase would allow the office to spend what we collect, and to staff up fully - with 100 auditors funded from General Revenue and Federal funding sources. Additional auditors will allow SAO to aggressively respond to law enforcement referrals, get back to sending auditors to audit sites in-person, and engage in more discretionary audits - including those requested by members of the General Assembly. This plan is based on our current pay structure and does NOT include salary adjustments.

**NEW DECISION ITEM**  
**RANK: 5 OF 5**

<b>Department</b> Office of the State Auditor			<b>Budget Unit</b> 25100C		
<b>Division</b>					
<b>DI Name</b> SAO Staffing Increase		<b>DI#</b> 1251001	<b>HB Section</b>		12.165

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

SAO plans to employ 100 auditors combined from General Revenue and Federal fund sources - roughly 25 more than our current appropriation allows, despite having sufficient FTE authority. Calculations were based on the existing SAO pay structure and do NOT include any pay increases or salary adjustments for existing employees. Expense and Equipment increases include funding for increased travel to audit sites, equipment to outfit the new auditors, audit tracking software, and the cost of contracted county audits. In recent years, the cost of these contracted audits has ballooned to over \$500,000 annually. Additionally, the SAO Federal Fund (0115) is out of balance - currently SAO bills nearly twice as much to the state each year than it has appropriation authority to spend the funds. This increase is needed to allow SAO to spend the money it's billing the state to continue to complete the federal statewide single audit annually - a critical federal requirement.

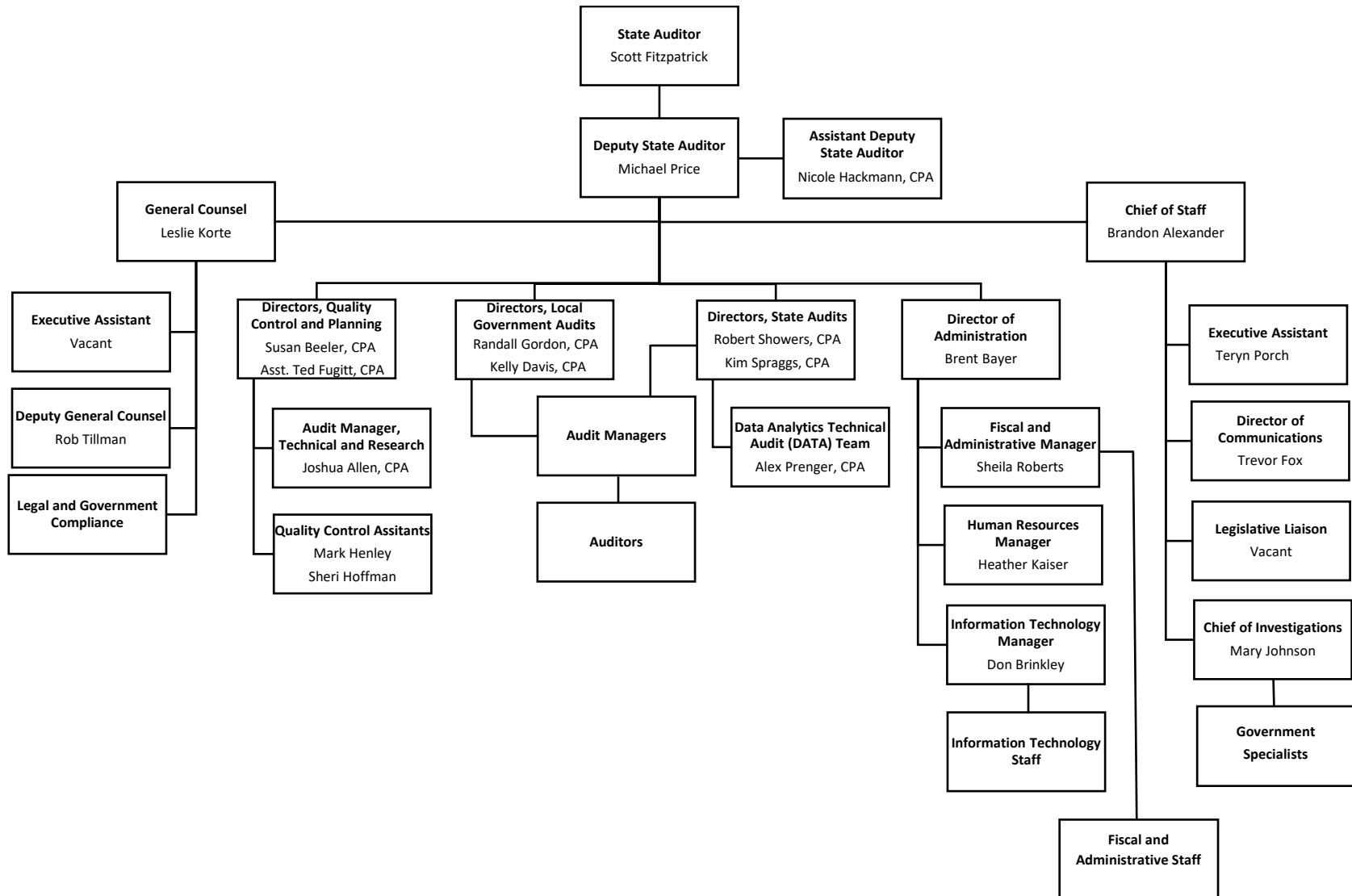
**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100 - Personal Service	1,847,988		167,892	5.0			2,015,880	5.0	
<b>Total PS</b>	<b>1,847,988</b>	<b>0.0</b>	<b>167,892</b>	<b>5.0</b>	<b>0</b>	<b>0.0</b>	<b>2,015,880</b>	<b>5.0</b>	<b>0</b>
480 - Computer Equipment	132,500						132,500		
140 - Travel, In-State			302,824				302,824		
400 - Professional Services			517,042				517,042		
<b>Total EE</b>	<b>132,500</b>		<b>819,866</b>		<b>0</b>		<b>952,366</b>		<b>0</b>
Program Distributions							0		
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
Transfers							0		
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>1,980,488</b>	<b>0.0</b>	<b>987,758</b>	<b>5.0</b>	<b>0</b>	<b>0.0</b>	<b>2,968,246</b>	<b>5.0</b>	<b>0</b>

# State Auditor

# DECISION ITEM DETAIL

Budget Unit	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>OFFICE OF STATE AUDITOR</b>								
<b>SAO Staffing Increase - 1251001</b>								
DIRECTOR OF AUDITS	0	0.00	0	0.00	478,995	0.00	0	0.00
AUDIT MANAGER	0	0.00	0	0.00	752,548	2.00	0	0.00
STAFF AUDITOR II	0	0.00	0	0.00	60,877	0.00	0	0.00
STAFF AUDITOR I	0	0.00	0	0.00	172,263	0.00	0	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	269,116	2.00	0	0.00
STAFF AUDITOR III	0	0.00	0	0.00	181,212	1.00	0	0.00
DATA TEAM MANAGER	0	0.00	0	0.00	100,869	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,015,880</b>	<b>5.00</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	0	0.00	0	0.00	302,824	0.00	0	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	517,042	0.00	0	0.00
COMPUTER EQUIPMENT	0	0.00	0	0.00	132,500	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>952,366</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$2,968,246</b>	<b>5.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,980,488</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$987,758</b>	<b>5.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>



# STATE OF MISSOURI FUND FINANCIAL SUMMARY

DEPARTMENT: State Auditor's Office  
FUND NAME: State Auditor Federal  
FUND NUMBER: 0115

☐ Statutory \_\_\_\_\_  
☐ Constitutional \_\_\_\_\_

☒ Federal Fund  
☒ Administratively Created  
☐ Interest Deposited To Fund

☐ Subject To Biennial Sweep  
☐ Subject to Other Sweeps (see Notes)

	FY 2023 ADJUSTED APPROP	FY 2023 ACTUAL SPENDING	FY 2024 ADJUSTED APPROP	FY 2025 REQUESTED
<b>FUND OPERATIONS</b>				
BEGINNING CASH BALANCE	1,508,627	1,508,627	1,863,716	1,192,892
RECEIPTS:				
REVENUE (Cash Basis: July 1 - June 30)	1,959,896	1,959,896	2,000,000	2,000,000
TRANSFERS IN	0	0	0	0
TOTAL RECEIPTS	1,959,896	1,959,896	2,000,000	2,000,000
TOTAL RESOURCES AVAILABLE	3,468,523	3,468,523	3,863,716	3,192,892
APPROPRIATIONS (INCLUDES REAPPROPS):				
OPERATING APPROPS	1,031,614	1,019,345	2,088,272	2,088,272
TRANSFER APPROPS	591,640	585,462	582,551	694,077
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0
TOTAL APPROPRIATIONS	1,623,254	1,604,807	2,670,824	2,782,349
<b>BUDGET BALANCE</b>	1,845,269	1,863,716	1,192,892	410,543
UNEXPENDED APPROPRIATION *	18,447	0	0	0
OTHER ADJUSTMENTS	0	0	0	0
<b>ENDING CASH BALANCE</b>	1,863,716	1,863,716	1,192,892	410,543
<b>FUND OBLIGATIONS</b>				
<b>ENDING CASH BALANCE</b>	1,863,716	1,863,716	1,192,892	410,543
OTHER OBLIGATIONS				
OUTSTANDING PROJECTS	0	0		
CASH FLOW NEEDS	0	0	0	0
TOTAL OTHER OBLIGATIONS	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	1,863,716	1,863,716	1,192,892	410,543

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

DEPARTMENT: State Auditor's Office  
FUND NAME: State Auditor Federal  
FUND NUMBER: 0115

**REVENUE SOURCE:** Revenues are reimbursements of costs from State Agencies the SAO incurred when performing audits of applicable federal funds received by agencies.

**FUND PURPOSE:** The state auditor audits agencies whose federal monies received meet SWSA/SWFS requirements. This fund will account for moneys received by the state auditor for the performance of these audits. Moneys may also be appropriated by the General Assembly as necessary.

**EXPLANATION OF UNEXPENDED APPROPRIATION AMOUNT:** The SAO revolving federal audit fund relies on reimbursements received for SWSA/SWFS audits. The current appropriated funds are not sufficient to allow the SAO to spend the revenue currently being received.

**EXPLANATION OF OTHER ADJUSTMENTS:** SWSA/SWFS audits recur annually and unexpended funds received in prior years are used to cover a portion of costs in the following year as agencies are not billed until the work has been completed.

**EXPLANATION OF OUTSTANDING PROJECTS:** SWSA/SWFS audits recur annually and unexpended funds received in prior years are used to cover a portion of costs in the following year as agencies are not billed until the work has been completed.

**EXPLANATION OF CASH FLOW NEEDS:** This is a revolving fund which receives reimbursements for operating costs incurred when performing SWSASWFS audits of federal dollars received by state agencies. The agencies are billed for a portion of the cost of the audit, and the fund is then used to pay various SAO operating costs for the next cycle of audits.

**OTHER NOTES:** Pursuant to Section 29.230.3, the monies in the fund are exempt from the provisions of 33.080 RSMo. The moneys in the fund shall not be transferred and placed to the credit of the general revenue.

\* Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.



# STATE OF MISSOURI FUND FINANCIAL SUMMARY

DEPARTMENT: State Auditor's Office  
FUND NAME: Petition Audit Revolving Trust Fund  
FUND NUMBER: 0648

☒ Statutory 29.230 RSMo  
☐ Constitutional

☐ Federal Fund  
☐ Administratively Created  
☐ Interest Deposited To Fund

☐ Subject To Biennial Sweep  
☒ Subject to Other Sweeps (see Notes)

	FY 2023 ADJUSTED APPROP	FY 2023 ACTUAL SPENDING	FY 2024 ADJUSTED APPROP	FY 2025 REQUESTED
<b>FUND OPERATIONS</b>				
BEGINNING CASH BALANCE	398,013	398,013	302,098	162,003
RECEIPTS:				
REVENUE (Cash Basis: July 1 - June 30)	642,666	642,666	350,000	700,000
TRANSFERS IN	0	0	0	0
TOTAL RECEIPTS	642,666	642,666	350,000	700,000
TOTAL RESOURCES AVAILABLE	1,040,679	1,040,679	652,098	862,003
APPROPRIATIONS (INCLUDES REAPPROPS):				
OPERATING APPROPS	1,002,428	482,836	1,051,271	1,051,271
TRANSFER APPROPS	441,248	255,745	618,824	460,308
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0
TOTAL APPROPRIATIONS	1,443,676	738,581	1,670,095	1,511,579
<b>BUDGET BALANCE</b>	(402,997)	302,098	(1,017,997)	(649,577)
UNEXPENDED APPROPRIATION *	705,095	0	1,180,000	700,000
OTHER ADJUSTMENTS	0	0	0	0
<b>ENDING CASH BALANCE</b>	302,098	302,098	162,003	50,423
<b>FUND OBLIGATIONS</b>				
<b>ENDING CASH BALANCE</b>	302,098	302,098	162,003	50,423
OTHER OBLIGATIONS				
OUTSTANDING PROJECTS	0	0	0	0
CASH FLOW NEEDS	0	0	0	0
TOTAL OTHER OBLIGATIONS	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	302,098	302,098	162,003	50,423

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

DEPARTMENT: State Auditor's Office  
FUND NAME: Petition Audit Revolving Trust Fund  
FUND NUMBER: 0648

**REVENUE SOURCE:** Revenues are reimbursements of costs from political subdivisions the SAO incurred when performing petition audits on requesting political subdivisions.

**FUND PURPOSE:** The state auditor audits any political subdivision whose requisite percent of voters has signed a petition requesting an audit. This fund will account for moneys received by the state for the performance of these audits. The fund will be used solely to pay for the costs of these audits. Moneys may also be appropriated by the General Assembly if necessary.

**EXPLANATION OF UNEXPENDED APPROPRIATION AMOUNT:** The SAO revolving petition audit fund relies on reimbursements received for petition audits. Although the future and outstanding amounts billed should provide sufficient revenues to fund the SAO's ongoing obligations, the monies received in FY23 & anticipated receipts in FY24 will not be sufficient to expend the appropriated funds, and will likely result in the lapse of appropriation authority, as audited political subdivisions pay as they are able, not necessarily immediately after receiving our bill. However, due to the revolving nature of this fund, any reduction in appropriations would jeopardize the SAO's ability to use the fund as intended to pay operating costs for following cycle of petition audits, as petition audits are unpredictable, and could originate at any time.

**EXPLANATION OF OTHER ADJUSTMENTS:**

**EXPLANATION OF OUTSTANDING PROJECTS:** There are always petition audits in progress. Petitions become active when the local election authority has verified the signatures that have been collected by the petitioner and submitted to the SAO. The amount and timing of petition audits cannot be predicted.

**EXPLANATION OF CASH FLOW NEEDS:** This is a revolving fund which receives reimbursements for operating costs incurred when performing petition audits on political subdivisions. The political subdivisions are billed for the cost of the audit, and the fund is then used to pay operating costs for the next cycle of petition audits. Any reduction in funding would jeopardize the SAO's ability to perform audits when petitions are received. This fund is also assessed the central services and ERP cost allocation fees assigned by the Office of Administration, approximately \$21,000 in FY24, which further depletes the SAO's available funding for petition audits.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

DEPARTMENT: State Auditor's Office  
FUND NAME: Petition Audit Revolving Trust Fund  
FUND NUMBER: 0648

**OTHER NOTES:** Pursuant to Section 29.230.3, the monies in the fund are exempt from the provisions of 33.080 RSMo. The moneys in the fund shall not be transferred and placed to the credit of the general revenue until the amount at the end of any biennium exceeds \$1 million. The amount in the fund which shall lapse is the amount which exceeds \$1 million.

\* Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.